IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

GAC SHIPPING (NIGERIA) LIMITED,

Plaintiff,

v.

TALEVERAS SERVICES UK LTD,

TALEVERAS PETROLEUM TRADING B.V. (a/k/a TALAVERAS PETROLEUM TRADING, a/k/a TALEVERAS PETROLEUM TRADING, a/k/a TALEVERAS PETROLEUM TRADING LTD),

TALEVERAS PETROLEUM TRADING DMCC,

and

TALEVERAS GROUP OF COMPANIES LIMITED,

Defendants,

and

TRAFIGURA TRADING LLC,

and

VITOL INC.,

Garnishees.

Civil Action No.

IN ADMIRALTY

VERIFIED COMPLAINT AND REQUEST FOR ISSUANCE OF WRITS OF MARITIME ATTACHMENT AND GARNISHMENT

Plaintiff GAC Shipping (Nigeria) Limited ("Plaintiff" or "GAC"), as and for its Verified Complaint against Defendants Taleveras Services UK Ltd ("Taleveras UK"), Taleveras

Petroleum Trading BV ("Taleveras BV"), Taleveras Petroleum Trading DMCC ("Taleveras DMCC"), and Taleveras Group of Companies Limited ("Taleveras Group") (collectively, "Defendants"), alleges upon information and belief as follows:

Jurisdiction and Venue

1. This is a case of admiralty and maritime jurisdiction pursuant to 28 U.S.C. § 1333 and is an admiralty and maritime claim within the meaning of Rule 9(h) of the Federal Rules of Civil Procedure.

2. Defendants cannot be found within this District within the meaning of Supplemental Admiralty Rule B.

3. Venue is proper in this District because Defendants' property is, or soon will be, in the possession, custody, and/or control of Garnishees within this District.

The Parties

4. GAC was and is a foreign business entity duly organized and existing under the laws of a foreign country with an address and principal place of business in Nigeria.

5. At all times relevant to this action, GAC provided agency services to vessels chartered to Taleveras BV at the request and/or on the order of Taleveras UK and/or Taleveras BV.

6. At all times relevant to this action, Taleveras UK was and still is a foreign business entity organized under the laws of the United Kingdom and having its registered address at 3rd floor 42 Colebrooke Row, Islington, London, N1 8AF, United Kingdom.

7. At all times relevant to this action, Taleveras UK was and is an alter ego of Taleveras BV, Taleveras DMCC, and Taleveras Group, all of which are controlled by Nigerian billionaire Igho Charles Sanomi II ("Sanomi").

8. At all times relevant to this action, Taleveras BV was and still is a foreign business entity organized under the laws of Anguilla with a registered office at 212 Long Path Road, Suite 29, Anguilla, BWI.

9. At all times relevant to this action, Taleveras BV was and is an alter ego of Taleveras UK, Taleveras DMCC, and Taleveras Group, all of which are controlled by Sanomi.

10. At all times relevant to this action, Taleveras DMCC was and still is a foreign business entity organized under the laws of Dubai with a registered office at Level 27 Office E, PO Box 124117, Jumeirah Lakes Towers, Dubai UAE.

11. At all times relevant to this action, Taleveras DMCC was and is an alter ego of Taleveras UK, Taleveras BV, and Taleveras Group, all of which are controlled by Sanomi.

12. At all times relevant to this action, Taleveras Group was and still is a foreign business entity organized and existing under the laws of Nigeria with a registered office at 13B Katsina-Ala Crescent, Maitama, Abuja, Nigeria.

13. At all times relevant to this action, Taleveras Group was and is an alter ego of Taleveras UK, Taleveras BV, and Taleveras DMCC, all of which are controlled by Sanomi.

Facts

11. Between May 2014 and April 2015, pursuant to a series of agreements ("Agency Agreements"), GAC provided agency services to vessels chartered to Taleveras BV at the request and/or on the order of Taleveras UK and/or Taleveras BV.

12. GAC performed all of the agency services requested by Taleveras UK and/or Taleveras BV.

13. At the request of Taleveras UK, GAC invoiced Taleveras BV c/o Taleveras DMCC for its services.

14. Taleveras UK and/or Taleveras BV failed to pay the amounts properly due and owing under the invoices submitted by GAC.

15. On or about March 25, 2015, a meeting was held at Taleveras UK's offices between GAC and Patricia Reilly and Triin de Speville representing Taleveras UK.

16. During that meeting, Taleveras UK acknowledged the sums due and agreed to an installment payment plan. A true and correct copy of correspondence from Taleveras UK acknowledging the debt is attached hereto as **Exhibit A**.

17. Subsequent e-mail correspondence between GAC and Patricia Reilly and/or Triin de Speville provided e-mail addresses of Patriciareilly@taleverasgroup.com and triindespeville@taleverasgroup.com, respectively. True and correct representative samples are attached hereto as **Exhibit B.**

18. Further, the signature block for both Patricia Reilly and/or Triin de Speville identifies them as employees of "Taleveras Services UK Ltd" and their corporate website as www.taleverasgroup.com.

19. Notwithstanding the acknowledgment of the debt and promises of payment, Taleveras UK and/or Taleveras BV failed to make any of the promised payments.

20. On or about May 7, 2015, Triin de Speville forwarded GAC's demands for payment to Alex School, who is identified as "Manager, Legal Department" of Taleveras Group. Mr. School promised to review the outstanding amounts due and coordinate with "the finance team" about resolution. A true and correct copy of this correspondence is attached hereto as **Exhibit C**.

21. Again, Taleveras UK and/or Taleveras BV failed to make any of the promised payments.

22. In September 2015, GAC commenced a proceeding against Taleveras BV, and Taleveras UK in the alternative, in the High Court of Justice, Queen's Bench Division, Commercial Court, Royal Courts of Justice (the "High Court Proceedings"), seeking judgment and damages as a result of Taleveras UK's and Taleveras BV's breach of the Agency Agreements.

23. Both Taleveras UK and Taleveras BV were served with notice of the High Court Proceedings in September 2015, but neither party acknowledged service.

24. On May 12, 2016, judgment was entered against Taleveras BV and in favor of GAC in the High Court Proceedings for USD 860,324.74; plus interest of USD 7,504.44; plus costs of £ 21,000.04 (USD 30,351.36 at the May 12, 2016 conversion rate) for a total amount of USD 898,180.54 (the "Outstanding Amounts"). A true and correct copy of the judgment is attached hereto as **Exhibit D**.

25. The judgment debt is subject to statutory interest at the rate of 8% per annum, which equates to a per diem amount of USD 196.86. Post-judgment interest to date is USD 54,923.94.

26. On information and belief, and as set out more fully below, Taleveras UK and Taleveras BV are alter egos of one another, Taleveras DMCC, and Taleveras Group.

Gross Undercapitalization

27. Taleveras BV is presently the subject of applications for its liquidation in the British Virgin Islands, where it is incorporated.

28. Evident from its pending liquidations and inability to pay the Outstanding Amounts, Taleveras BV is grossly undercapitalized, despite its control by and through a business

enterprise, which presents itself as the "Taleveras Group," owned and controlled as set out herein by Sanomi.

29. There are at least three judgments against Taleveras BV issued by the English High Court which also remain unsatisfied and confirm the gross under-capitalization of Defendants. Efforts to enforce those English judgments are pending in the Southern District of New York and District of Delaware.

Siphoning of Funds from Debtor Corporations by the Dominant Stockholder

30. Each of these judgments stems from a vessel charter undertaken by Taleveras BV which failed to pay the remaining amount of freight and other sums due following delivery of the cargo and partial payment having been made by a company comprising the Taleveras Group, including Taleveras BV.

31. Taleveras Group traded over 100 million barrels of crude oil as well as several million tons of gasoline, LPG, and jet fuel annually, including through Taleveras BV, until the "Group" grossly undercapitalized it.

32. On information and belief, Taleveras BV and Taleveras DMCC are subsidiaries of, and otherwise owned, operated, and controlled by, Sanomi and/or Taleveras Group.

33. On information and belief, Taleveras BV and Taleveras DMCC share common ownership, directors, and/or management and are otherwise controlled by the same person: Sanomi.

34. Sanomi is the founder, chairman, and/or CEO of Taleveras Group. Sanomi and his Taleveras Group are certainly capable of capitalizing Taleveras BV, but upon information and belief they have intentionally under-capitalized it and instead, without consideration, transferred the business of Taleveras BV to Taleveras DMCC. For example, Forbes Magazine

reported (January 6, 2015, *Nigerian Multi-Millionaire Oil Tycoon Igho Sanomi II To Build Giant African Oil Storage Terminal*)[1], that

> Taleveras Group is one of the leading suppliers of crude oil and refined petroleum products in West Africa. The company was founded in 2004 in Nigeria by Igho Sanomi II as an energy trading company; it has more than $2 billion in credit lines and trades over 100 million barrels of crude oil as well as several million tons of gasoline, LPG and jet fuel annually. Taleveras has offices in London, Geneva, Abuja, Lagos, Abidjan, Cape Town and Dubai.

VenturesAfrica Magazine (July, 2013, *10 Nigerian Billionaires You've Never Heard Of*)[2] similarly reports that:

> Sanomi II, 38, is the founder and CEO of Taleveras Group, a Nigerian energy, power and construction conglomerate. Taleveras is one of Africa's largest energy trading companies, trading close to a billion barrels of crude oil and millions of tons of condensates, gasoline, jet fuel, condensates and LPG every year.
>
> Taleveras also owns substantial stakes in two oil blocks in Nigeria as well as lucrative production sharing contracts (PSCs) in three offshore oil blocks in Ivory Coast. The group Power subsidiary constructs electrical substations in Nigeria and recently acquired a majority stake in the Port Harcourt Electricity Distribution Company.
>
> Taleveras has an annual turnover of several billions of dollars.
> Igho Sanomi II is the controlling shareholder of the group.

35. In support of Taleveras BV's re-domiciling from the British West Indies to the British Virgin Islands, Sanomi provided a sworn affidavit identifying himself as a director of Taleveras BV, a copy of which is attached as **Exhibit E**.

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[1] http://www.forbes.com/sites/mfonobongnsehe/2015/01/06/nigerian-multi-millionaire-oil-tycoon-igho-sanomi-to-build-giant-african-oil-storage-terminal/#697e8c9365ce

[2] http://venturesafrica.com/10-nigerian-billionaires-youve-never-heard-of/

36. In further support of Taleveras BV's re-domiciling, a corporate resolution was issued in which Sanomi and several others are identified as directors of Taleveras BV, a copy of which is attached as **Exhibit F**.

Non-functioning of Officers and Directors

37. Among the other named directors is an individual named Dickens Ogheneruemu Patrick Sanomi ("Patrick"), who – on information and belief – is the late father of Sanomi. On information and belief, Mr. Patrick Sanomi was deceased long before the August 26, 2015 resolution was executed over his alleged signature.

38. At or about the time Taleveras BV was re-domiciling itself, and before the winding up and insolvency proceedings were commenced in the British West Indies and the British Virgin Islands, respectively, Taleveras BV began using the address of Taleveras DMCC on bills of lading where Taleveras BV is identified as the shipper.

Absence of Corporate Records

39. On information and belief, the purpose behind the re-domiciling moves by Taleveras BV from the British West Indies to the British Virgin Islands was to evade its respective creditors and seek more favorable insolvency protections.

40. Taleveras DMCC, as well as Taleveras BV, operates in jurisdictions where disclosure of corporate information such as the identities of officers, directors and shareholders is not required, allowing operation out of the public eye. The United Arab Emirates (UAE) and British Virgin Islands (BVI) are among the handful of jurisdictions with the least transparency and greatest corporate secrecy. For UAE companies such as Taleveras DMCC, information about the company's owners is not public and cannot be disclosed; no information is required about the shareholders of companies to be recorded in the central, publicly accessible, companies

registry; no balance sheets are to be published in the central, publicly accessible, companies registry; and there is no requirement on beneficiaries of non-resident companies to which the UAE makes payments or transfers. BVI incorporation law is similar, allowing owners of companies to hide behind "nominees" to achieve secrecy and to avoid disclosure of ownership, capitalization and banking relationships.

41. On information and belief, Taleveras Group owns and controls 100% of Taleveras UK, Taleveras BV, and Taleveras DMCC.

42. On information and belief, Taleveras UK, Taleveras BV, and Taleveras DMCC (all of which are under the direction and control of Sanomi) are the same company for all intents and purposes and simply operate under different trading names.

Failure to Observe Corporate Formalities

43. Taleveras UK, Taleveras BV, and Taleveras DMCC are merely façades for the operations of the dominant stockholder: Sanomi and/or Taleveras Group. Taleveras Group holds itself out as a single business entity and in all aspects of the business the Taleveras corporations actually functioned as a single entity. The "Taleveras" Linkedin profile (with a similar description at its website, http://www.taleveras.com/about/) describes Taleveras as follows:

> Taleveras, a Global Energy and Services Company, was created in 2004 when the founder and current Chairman and Chief Executive Officer, Igho Charles Sanomi II completed the merger of several existing businesses. Today Taleveras Group offers a wide range of integrated and strategic solutions in fields such as energy, power, construction, and logistics on a global scale.
>
> Our energy activities are centered on the physical sourcing and marketing of oil on a worldwide scale. We are proud of our high level of professionalism in handling the finance, logistics, operations and risk management activities associated with this business. Taleveras also pursues upstream activities with a major focus on acquiring drilling rights for viable, proven oil reserves.

44. Emails sent to and received from those of the "Group" also have the common @taleveras.com domain, which by information and belief is owned and paid for by the "Group" rather than any other distinct entity. On the "who is" register, the ownership of the Taleveras.com domain is intentionally concealed by further registration with "WHOISGUARD, INC.," Panama.

45. Correspondence from individuals allegedly employed by Taleveras UK came initially from the @taleverasgroup.com domain and subsequently from the @taleveras.com domain.

46. The Taleveras Group website (http://www.taleveras.com/contact/our-locations) also lists, without any distinction as to which entity or subsidiary is located there, "our locations" identifying offices in Geneva, Lagos, Dubai, Abidjan, London, Abuja and Cape Town. Significantly, no address is/was listed for the British Virgin Islands, where Taleveras BV supposedly operates.

47. On information and belief, the operations and businesses of Taleveras BV were taken over by Taleveras DMCC. Import records show that, until September 30, 2015, Taleveras BV was the shipper of thousands of barrels of petroleum products to consignees in the United States including Chevron, Atlantic Trading and Marketing, BP North America Petroleum, Vitol, George E. Warren Corporation, PBF Holdings, and the other garnishees named in this action. A true and correct copy of the import records is attached as **Exhibit G**.

48. The import records show that beginning on or about December 21, 2015 and continuing to the present, the shipper was changed to Taleveras DMCC – but the product and consignees remain unchanged.

49. Taleveras BV, as indicated by U.S. import records, ceased doing active business in September 2015. It had maintained a bank account at Deutsche Bank. After ceasing to do business, however, funds continued to move through the Taleveras BV account, to pay for shipments supposedly involving the newly-created or activated "Taleveras DMCC." The wires sent through the "Taleveras BV" account at Deutsche Bank involved the following:

3 Dec 15	Glencore Ltd	Stamford, CT
29 Dec 15	Atlantic Trading And Marketing Inc	Houston, TX
8 Jan 16	Atlantic Trading And Marketing Inc	Houston, TX
29 Jan 16	Atlantic Trading And Marketing Inc	Houston, TX
4 Feb 16	George E. Warren Corporation	Vero Beach, FL
4 Feb 16	Atlantic Trading And Marketing Inc	Houston, TX

50. These cargoes at issue, however, were apparently for the account of Taleveras DMCC, as follows:

Consignee: TO ORDER ING BELGIUM BRUSSELS
Shipper: TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 1/27/2016
Notify Party: GEORGE E WARREN CORPORATION

Consignee: ATLANTIC TRADING AND MARKETING INC
Shipper TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 12/21/2015
Notify Party: GULF OIL LP

Consignee: ATLANTIC TRADING AND MARKETING INC
Shipper: TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 12/21/2015
Notify Party: KOCH SUPPLY & TRADING LP

Consignee: ATLANTIC TRADING AND MARKETING INC
Shipper: TALEVERAS PETROLEUM TRADING DMCC
Arrival Date: 12/21/2015
Notify Party: ATLANTIC TRADING AN MARKETING INC

51. Upon information and belief, Taleveras DMCC offered no consideration to Taleveras BV for the acquisition of their businesses and customers. Shipment records show that as early as August, 2014, shipments of crude oil for "Televeras [sic] Petroleum Trading BV" were addressed "Care Off [sic]" "Taleveras Petroleum Trading DMCC."

52. On information and belief, Taleveras DMCC, as the alter ego of Taleveras BV, has continued the operations of Taleveras BV following the termination of its corporate registration in Anguilla. The Anguilla registration was terminated, by information and belief, to thwart creditors and escape service of process.

53. Records of the United Bank of Africa, **Exhibit H** hereto, confirm that, as directed by Sanomi, "Chief Executive Officer" of "Taleveras Group," money was regularly passed to and from various accounts of the "Group" to those in the names of other "Group" member companies, with neither observation of corporate form nor apparent consideration. Such records confirm that the "Taleveras Group" failed to observe corporate form and show that funds regularly were passed between "Group" members without consideration. The "Group" has abused the corporate forms of its "members" akin to fraud, namely by passing funds and customers from one member to the other without consideration, all of which was performed, upon information and belief, at the direction of Sanomi.

54. In another, related, matter (*Q&Q Control Services UK Ltd v. Taleveras Services UK Ltd, et al.*, Case No. 16-cv-01233-LPS), at least two payments against invoices issued to Taleveras BV and/or Taleveras DMCC were made by Taleveras Group. See **Exhibit I** hereto.

Count I: Maritime Attachment and Garnishment under Rule B

55. Plaintiff incorporates the preceding paragraphs as if fully set forth herein.

56. Plaintiff seeks issuance of Process of Maritime Attachment and Garnishment so that they may obtain security for its claims against Taleveras UK, Taleveras BV, Taleveras DMCC, and Taleveras Group, none of which, or anyone acting on their behalf including Sanomi, have paid or provided security in response to Plaintiff's multiple and continued demands.

57. Taleveras UK, Taleveras BV, Taleveras DMCC, and Taleveras Group cannot be found within this district within the meaning of Rule B, but are believed to have, or will have during the pendency of this action, property and/or assets in this jurisdiction consisting of cash, funds, freight, hire, and/or credits in the hands of Garnishees in this District.

58. Plaintiff's claim totals USD 898,180.54 through May 12, 2016.

59. Additionally, Plaintiff expects to incur a minimum of USD 50,000 in legal fees and costs in prosecuting and maintaining the instant Rule B action. All fees and costs are recoverable under applicable U.K. law.

60. Including further interest for a period of two years (USD 143,707.80) the anticipated amount of legal fees and costs to be incurred in the instant action, the total amount of Plaintiff's claim to be attached as security rises to USD 1,146,740.28.

Count II: Breach of Maritime Contract

61. Plaintiff incorporates the preceding paragraphs as if fully set forth herein.

62. Taleveras UK, Taleveras BV, Taleveras DMCC, and Taleveras Group have breached their maritime Agency Agreements with GAC as set out more fully above.

63. Despite repeated demand, GAC remains unpaid for amounts due and owing under its maritime contracts with Taleveras UK, Taleveras BV, Taleveras DMCC, and Taleveras Group.

64. GAC therefore demands judgment against Taleveras UK, Taleveras BV, Taleveras DMCC, and Taleveras Group as set forth more fully below.

WHEREFORE, Plaintiff prays:

a. That process in due form of law according to the practice of this Court may issue against the Defendants, citing them to appear and answer the foregoing, failing which default may be taken;

b. That if Defendants cannot be found within this District pursuant to Supplemental Rule B that all tangible or intangible property of Defendants up to and including **USD 1,146,740.28** be restrained and attached, including, but not limited to any cargo, cash, funds, escrow funds, credits, debts, transfers, accounts and/or letters of credit, of, belonging to, due or for the benefit of Defendants in the hands of certain garnishees who may be served with a copy of the Process of Maritime Attachment and Garnishment issued herein;

c. That since it appears that the U.S. Marshal's Service lacks sufficient staff to effect service of Process of Maritime Attachment and Garnishment promptly or economically, and that since appointing a person over 18 years of age and who is not a party to this action will result in substantial economies in time and expense, such a person be appointed pursuant to FED. R. CIV. P. 4(c) to serve Process of Maritime Attachment and Garnishment in this action;

d. That upon attachment of the amount demanded, this Court retain jurisdiction over the matter through the entry of judgment of the pending claims including any appeals thereof, and for any further or supplemental proceedings as may be necessary; and

e. For such other, further and different relief as this Court may deem just and proper, including but not limited to a default with respect to any property seized in the event a timely response is not filed.

YOUNG CONAWAY STARGATT & TAYLOR LLP

/s/ Timothy J. Houseal

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Dated: February 17, 2017

VERIFICATION

I am an attorney with the law firm Simms Showers LLP, counsel to Plaintiff.

The facts alleged in the foregoing amended complaint are true and correct to the best of my knowledge and information based upon the records of Plaintiff made available to me by Plaintiff. Authorized officers of Plaintiff are not readily available in this District to make verifications on Plaintiff's behalf. I am authorized to make this verification on Plaintiff's behalf.

I further certify that, pursuant to Supplemental Rule B, I caused a search to be made of electronic records and Directory Assistance for addresses and telephone numbers in this District of Delaware. There is no record of any general or resident agent authorized to accept service of process for Taleveras BV, Taleveras DMCC, and/or Taleveras Group in this District.

Pursuant to 28 U.S.C. § 1746(1), I solemnly declare under penalty of perjury that the foregoing is true and correct.

Executed on February 15, 2017.

/s/ Marios J. Monopolis